

ID: CCA_2010041310400037

Number: **201018010**

Release Date: 5/7/2010

Office:

UILC: 6231.01-01

From:

Sent: Tuesday, April 13, 2010 10:40:02 AM

To:

Cc:

Subject: RE: TEFRA question

TEFRA does not apply to the small partnership because they made no election under section 6231(a)(1) and so stated on the return.

Both TEFRA and non-TEFRA partnerships commonly have tax matters partners that are reflected on the partnership return (even though this is only necessary for TEFRA partnerships). So the fact that a TMP was identified does not rebut the explicit statement that no TEFRA election was filed.